

1 Keith J. Tierney
10580 N. McCarran Blvd Bldg 115-403
2 Reno, NV 89503
Telephone (775) 622-3850
3 kjttrustee@charter.net
Trustee in Bankruptcy
4

5 UNITED STATES BANKRUPTCY COURT
6 DISTRICT OF NEVADA
7

8 IN RE:

CHAPTER 7
CASE NO: 09-52177

9 WES CONSTRUCTION COMPANY, INC.

**Supplemental Ex parte Application
to pay fees and costs**

10 Debtor(s).
11 _____ /

No Hearing Required

12 Comes now Keith J. Tierney, Trustee, and files this applicaton to pay Steve Bennyhoff
13 CPA an independent contractor fees and expenses.

14 1. This Court approved the continued employment of Mr. Benneyhoff on February 16,
15 2010 and has approved payment of two invoices.

16 2. This Trustee in the interest of maintaining current financial records for the
17 Bankruptcy Estate is now seeking pay Mr. Bennyhoff monthly.

18 3. The Trustee needs someone who is familiar with the accounting procedures and the
19 maintenance of all books and records of a construction company kept in the normal course
20 of business.

21 4. Steve Bennyhoff is a CPA and is qualified to perform the accounting services
22 required for this Bankruptcy Estate.

23 5. The hourly cost for the accounting services are billed at \$80.00 per hour.

24 6. The Trustee believes that it is necessary to employ Steve Bennyhoff, CPA, on a
25 continuing basis and to pay his invoices monthly.

26 7. The Trustee believes that \$80.00 per hour is a reasonable amount for the work
27 involved.
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4 Wherefore, the Trustee prays for an Order approving the payment of invoices 25, 26, 27, 28,
5 29 and 30 for the last week of February and the Month of March in the amount of \$8,831.91
6 for fees and costs to complete federal tax and other related work for the debtor. "Exhibit A".
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8 Dated this 2nd day of April, 2010.
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10 /s/Keith J. Tierney
11 Keith J. Tierney , Trustee
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INVOICE

Steve Bennyhoff
 2835 Santa Ana Drive
 Reno, NV 89502-4929

| Date | Invoice No. |
|----------|-------------|
| 3/2/2010 | 25 |

Bill To: Keith Tierney, Trustee
 10580 N. McCarran Blvd, Bldg 115-403
 Reno, NV 89503

| Hours | Date | Description | Price Each | Amount |
|--------------|-----------|---|------------|--------------------|
| 4 | 2/24/2010 | Compile data for 2009 Work Comp audit Deal with former employees seeking their W-2's Speak w/Keith about email from Creditors Comm. Attorney | \$ 80.00 | \$ 320.00 |
| 4 | 2/25/2010 | Purchase another option for W-2 software to get SSA- approved W-2's printed. Mail out W-2's and W-3's to SSA Continue to compile data for 2009 Work Comp audit | \$ 80.00 | \$ 320.00 |
| 3 | 2/26/2010 | Purchase 1099 tax form package to print 1099's on IRS- approved forms Mail out 1099's and 1096 forms to IRS | \$ 80.00 | \$ 240.00 |
| 2 | 2/27/2010 | Meet w/Keith to receive check and discuss issues | \$ 80.00 | \$ 160.00 |
| | | Out-of-pocket costs: Package of 1099 tax forms used to submit IRS-approved 1099 forms to the IRS | | \$ 12.92 |
| TOTAL | | | | \$ 1,052.92 |

INVOICE

Steve Bennyhoff
 2835 Santa Ana Drive
 Reno, NV 89502-4929

| Date | Invoice No. |
|----------|-------------|
| 3/8/2010 | 26 |

Bill To: Keith Tierney, Trustee
 10580 N. McCarran Blvd, Bldg 115-403
 Reno, NV 89503

| Hours | Date | Description | Price Each | Amount |
|--------------|----------|---|------------|--------------------|
| 4.5 | 3/1/2010 | Discuss outstanding issues w/Roy Walker Research 401K correspondence to determine who to speak with about 401K audit needs Email ING rep about 401K audit needs Compile mileage log for reimbursement Draft list of tasks per Keith's direction | \$ 80.00 | \$ 360.00 |
| 2 | 3/2/2010 | Speak to Keith re: invoice pmt issues Rework invoices per Keith's instructions | \$ 80.00 | \$ 160.00 |
| 4.5 | 3/3/2010 | Speak to Roy re: outstanding issues Compile Sales Tax Returns for HES, TS, WES Trucking, and CSC for delinquent months Contact Morgan Stanley re: 401K trustee issues Inquire about getting Roy financials for 2007 & 2008 | \$ 80.00 | \$ 360.00 |
| 4.5 | 3/4/2010 | Fill out Sales Tax Returns Finish recap report for Keith Create summary spreadsheet for equipment leases Prepare for meeting with Keith | \$ 80.00 | \$ 360.00 |
| 4 | 3/5/2010 | Meet with Keith & Roy re: Green Tee rent demand Meet w/Keith to discuss issues, sign Sales Tax Returns | \$ 80.00 | \$ 320.00 |
| TOTAL | | | | \$ 1,560.00 |

INVOICE

Steve Bennyhoff
 2835 Santa Ana Drive
 Reno, NV 89502-4929

| Date | Invoice No. |
|-----------|-------------|
| 3/15/2010 | 27 |

Bill To: Keith Tierney, Trustee
 10580 N. McCarran Blvd, Bldg 115-403
 Reno, NV 89503

| Hours | Date | Description | Price Each | Amount |
|--------------|-----------|--|------------|--------------------|
| 4 | 3/8/2010 | Compile and analyze Accounts Payable as it changed over the bankruptcy period | \$ 80.00 | \$ 320.00 |
| 4 | 3/9/2010 | Finish Accounts Payable project Answer correspondence that needed attention Helped former employee with W-2 needs Meet w/Keith to discuss outstanding issues | \$ 80.00 | \$ 320.00 |
| 4.5 | 3/10/2010 | Make copies of documents for Keith Prepare correspondence for information requests Review Quick Books Accounts Receivable for CSC and WES Trucking Go to P.O. to mail Sales Tax Returns | \$ 80.00 | \$ 360.00 |
| 4.5 | 3/11/2010 | Meet w/Keith to sign letters, pick up copies Correspond w/Mark re: Sales Tax Returns Begin to set up WES Construction on Quick Books Buy hard drive for process to backup, then clean PC for Roy to use | \$ 80.00 | \$ 360.00 |
| 4 | 3/12/2010 | Discuss process to clean up PC with Kenny Purchase paper & envelopes from Office Depot Continue project of adding WES Construction to QB | \$ 80.00 | \$ 320.00 |
| | | <u>Out-of-pocket costs</u> | | |
| | | Postage for correspondence | | \$ 9.96 |
| | | Purchase of hard drive to clean PC for Roy's use | | \$ 107.71 |
| | | Purchase of ream of paper, clasp envelopes for mailers | | \$ 12.37 |
| TOTAL | | | | \$ 1,810.04 |

INVOICE

Steve Bennyhoff
 2835 Santa Ana Drive
 Reno, NV 89502-4929

| Date | Invoice No. |
|-----------|-------------|
| 3/22/2010 | 28 |

Bill To: Keith Tierney, Trustee
 10580 N. McCarran Blvd, Bldg 115-403
 Reno, NV 89503

| Hours | Date | Description | Price Each | Amount |
|--------------|-----------|--|------------|--------------------|
| 3 | 3/15/2010 | Enter accounts and balances into Quick Books for WES Construction activity through 10/31/09 | \$ 80.00 | \$ 240.00 |
| 4.5 | 3/16/2010 | Respond to request for CA EDD report for 4th Qtr Mail WES Trucking & CSC Sales Tax Returns to Mark Smith for his signature Respond to correspondence received in mail | \$ 80.00 | \$ 360.00 |
| 5 | 3/17/2010 | Review CA EDD Annual Reconciliatino Correct two W-2's mailed previously Update payroll spreadsheets for 2009 weekly payroll | \$ 80.00 | \$ 400.00 |
| 5 | 3/18/2010 | Update payroll spreadsheets for 2009 weekly payroll | \$ 80.00 | \$ 400.00 |
| 3 | 3/19/2010 | Update payroll spreadsheets for 2009 weekly payroll | \$ 80.00 | \$ 240.00 |
| | | <u>Out-of-pocket costs</u> Postage for correspondence | | \$ 4.81 |
| TOTAL | | | | \$ 1,644.81 |

INVOICE

Steve Bennyhoff
 2835 Santa Ana Drive
 Reno, NV 89502-4929

| Date | Invoice No. |
|-----------|-------------|
| 3/29/2010 | 29 |

Bill To: Keith Tierney, Trustee
 10580 N. McCarran Blvd, Bldg 115-403
 Reno, NV 89503

| Hours | Date | Description | Price Each | Amount |
|--------------|-----------|--|------------|--------------------|
| 4.5 | 3/22/2010 | Update payroll spreadsheets for 2009 weekly payroll to be able to complete NV and CA payroll reporting Respond to correspondence received in mail | \$ 80.00 | \$ 360.00 |
| 4.5 | 3/23/2010 | Continue to update payroll spreadsheets for 2009 weekly payroll Talk w/Keith about issues and correspondence he has received | \$ 80.00 | \$ 360.00 |
| 4 | 3/24/2010 | Continue to update payroll spreadsheets for 2009 weekly payroll | \$ 80.00 | \$ 320.00 |
| 4 | 3/25/2010 | Continue to update payroll spreadsheets for 2009 weekly payroll | \$ 80.00 | \$ 320.00 |
| 4 | 3/26/2010 | Continue to update payroll spreadsheets for 2009 weekly payroll | \$ 80.00 | \$ 320.00 |
| | | <u>Out-of-pocket costs</u> | | |
| | | Postage for correspondence | | \$ 2.20 |
| TOTAL | | | | \$ 1,682.20 |

INVOICE

Steve Bennyhoff
2835 Santa Ana Drive
Reno, NV 89502-4929

| Date | Invoice No. |
|----------|-------------|
| 4/1/2010 | 30 |

Bill To: Keith Tierney, Trustee
 10580 N. McCarran Blvd, Bldg 115-403
 Reno, NV 89503

| Hours | Date | Description | Price Each | Amount |
|--------------|-----------|--|------------|--------------------|
| 4 | 3/29/2010 | Finish update to payroll spreadsheets for 2009 weekly payroll to be able to complete NV and CA payroll reports Discuss issues w/Keith | \$ 80.00 | \$ 320.00 |
| 4.5 | 3/30/2010 | Compare 2009 employee payroll totals to W-2's sent out previously Load Trimble GPS system into truck for delivery to Keith | \$ 80.00 | \$ 360.00 |
| 4 | 3/31/2010 | Deliver Trimble GPS system to Keith Discuss numerous issues w/Keith Prepare W-2 correction and mail to employee | \$ 80.00 | \$ 320.00 |
| | | <u>Out-of-pocket costs</u> | | |
| | | Postage for correspondence | | \$ 0.44 |
| | | Mileage reimbursement (163 miles X \$.50/mile) | | \$ 81.50 |
| TOTAL | | | | \$ 1,081.94 |